



## **TOWN OF BRENTWOOD**

### **RESOLUTION 2021-08**

**PICK-UP RESOLUTION**  
**FOR THE MARYLAND STATE RETIREMENT AND PENSION SYSTEM -**  
**EMPLOYEES' PENSION SYSTEM**

#### **RESOLUTION OF THE TOWN OF BRENTWOOD**

The ***Mayor and Council of the Town of Brentwood*** met at a duly called and authorized meeting of the ***Mayor and Council of the Town of Brentwood*** on the date set forth below, such meeting being duly called pursuant to a notice stating the time, place and purpose of the meeting received by all ***Mayor and Council*** members, and the following resolutions were made, seconded, and adopted by those present at the meeting.

**WHEREAS**, the eligible employees of the ***Town of Brentwood*** will be eligible to participate in the Maryland Employees' Pension System ("EPS"), which is part of the Maryland State Retirement and Pension System, effective on July 1, 2021;

**WHEREAS**, the ***Mayor and Council*** has the authority to adopt this resolution on behalf of Town of Brentwood;

**WHEREAS**, the State Retirement Agency has adopted procedures for reporting picked-up contributions in order to provide consistency in the administration of state law; and

**WHEREAS**, employers may pick-up all of the mandatory employee contributions for employees participating in the EPS;

**NOW, THEREFORE, BE IT RESOLVED**, that effective as of July 1, 2021, the ***Mayor and Council of the Town of Brentwood*** has determined to pick up all of the mandatory contributions by the employees who are members of the EPS through a payroll reduction. No contributions prior to the ***Mayor and Council of the Town of Brentwood*** action and prior to

Resolution: 2021-08  
Introduced and Read: May 27, 2021  
Adopted: May 27, 2021  
Revised: June 10, 2021



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approval of the Board of Trustees of the Maryland State Retirement and Pension System shall be picked up;


**BE IT FURTHER RESLOVED**, that said picked-up contributions paid by payroll reduction, even though designated as employee contributions for state law purposes, are being paid by the **Town of Brentwood** in lieu of said contributions by the employee;

**BE IT FURTHER RESOLVED**, that the pick-up treatment does not apply to contributions earned prior to the later of the date the resolution is signed or effective; the Board of Trustees must approve the implementation of the pick-up before it becomes effective; and

**BE IT FURTHER RESOLVED**, that said employee members of the EPS shall not be entitled to any option of choosing to receive the contributed amounts directly instead of having them paid by the **Town of Brentwood** to the EPS. This pick-up applies to mandatory contributions that the employee is required to make to EPS.

Dated this \_\_\_\_\_ day of June, 2021, and effective on July 1, 2021.


ATTEST/WITNESS:  
Brentwood

  
Giselle Richards, Town Clerk

Mayor and Town Council of

Absent \_\_\_\_\_  
Rocio Treminio-Lopez, Mayor

  
Stefan Leggin- Vice Mayor

  
Marcus Monroe, Councilmember





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Quianna Taylor, Councilmember

  
Mary Vechery-Goff, Councilmember

### Notes:

1. Picked-up contributions will not be included in the gross income of the employees for tax reporting purposes, that is, for federal income tax withholding taxes, until distributed from the EPS.
2. Picked-up contributions will be included in the gross income of the employees, for employment tax purposes, if required, as the contributions are made to the EPS.
3. This resolution is designed to comply with the formal action requirement set forth in Revenue Ruling 2006-43, issued by the Internal Revenue Service. The resolution should only be used where the contributions to be picked up are mandatory employee contributions. This resolution does not apply if a participating employee from and after the date of the "pick-up" has a cash or deferred election right (within the meaning of Section 1.401(k)-1(a)(3)) with respect to designated employee contributions. Thus, for example, participating employees must not be permitted to opt out of the "pick-up", or to receive the contributed amounts directly instead of having them paid by the employing unit to the System.